

May-06-02

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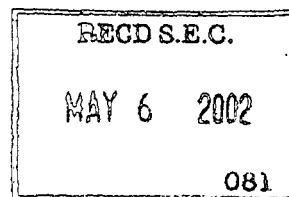
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May 6, 2002



Ms. Krista M. Hughes
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 – STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

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MAY 09 2002

**THOMSON
FINANCIAL**

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1933, COMPANHIA DE SANEAMENTO BÁSICO DO ESTADO DE SÃO PAULO- SABESP, American Depositary Shares (Each representing 250 common shares) and Common Shares (application is made for listing, not for trading, but only in connection with the registration of the American Depositary Shares of the registrant, each of which represents 250 common shares, pursuant to the requirements of the New York Stock Exchange). The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on May 6, 2002. Tentative listing date – May 10, 2002.

Sincerely,

Paras Mehta